

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>CLARION</div> <div>CITY OF CLARION, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16209900200000</div> <div>City Administrator</div> <div>PO Box 266</div> <div>Clarion, Iowa 50525</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,310,942		1,310,942	1,311,101
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,310,942		1,310,942	1,311,101
Delinquent property taxes		0		0	
TIF revenues		528,124		528,124	585,790
Other city taxes		273,681	0	273,681	282,000
Licenses and permits		17,494	0	17,494	16,106
Use of money and property		190,044	0	190,044	188,666
Intergovernmental		449,947	0	449,947	443,563
Charges for fees and service		334,277	1,539,550	1,873,827	91,771,415
Special assessments		15,891	0	15,891	16,993
Miscellaneous		115,112	288	115,400	52,100
Other financing sources		464,383	259,704	724,087	472,989
Total revenues and other sources		3,699,895	1,799,542	5,499,437	95,140,723
Expenditures and Other Financing Uses					
Public safety		813,259	0	813,259	910,867
Public works		447,169	0	447,169	489,382
Health and social services		2,750	0	2,750	0
Culture and recreation		311,598	0	311,598	313,605
Community and economic development		1,606,199	0	1,606,199	2,519,640
General government		228,974	0	228,974	244,803
Debt service		863,532	0	863,532	527,187
Capital projects		252,662	0	252,662	269,760
Total governmental activities expenditures		4,526,143	0	4,526,143	5,275,244
Business type activities		0	1,577,734	1,577,734	91,812,769
Total ALL expenditures		4,526,143	1,577,734	6,103,877	97,088,013
Other financing uses, including transfers out		472,177	133,775	605,952	354,855
Total ALL expenditures/And other financing uses		4,998,320	1,711,509	6,709,829	97,442,868
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-1,298,425	88,033	-1,210,392	-2,302,145
Beginning fund balance July 1, 2014		3,365,263	1,177,839	4,543,102	4,542,696
Ending fund balance June 30, 2015		2,066,838	1,265,872	3,332,710	2,240,551
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 4,595,373	Other long-term debt		\$ 0
Revenue debt		\$ 237,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 868,000			
			General obligation debt limit		\$ 6,015,437
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Dustin J. Rief		Telephone →	Area Code 515	Number 5322847	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF CLARION						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	606,038	281,423					1,310,942			1,310,942	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	606,038	281,423					1,310,942		T01	1,310,942	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	606,038	281,423					1,310,942			1,310,942	6				
7	<b>TIF revenues</b>			528,124				528,124		T01	528,124	7				
8	<b>Other city taxes</b>							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0								
14	Hotel/motel tax		19,879					19,879		T19	19,879	13				
15	Other local option taxes		253,802					253,802		T09	253,802	14				
15	<b>TOTAL OTHER CITY TAXES</b>	0	273,681	0	0	0	0	273,681	0		273,681	15				
16	<b>Section B - LICENSES AND PERMITS</b>	17,494						17,494		T29	17,494	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	20,661	33					20,694		U20	20,694	18				
19	Rents and royalties	57,608				107,748		165,356		U40	165,356	19				
20	Other miscellaneous use of money and property		3,994					3,994		U20	3,994	20				
21								0			0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	78,269	4,027	0	0	107,748	0	190,044	0		190,044	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants					95,561		95,561		B89	95,561	27				
28	Community development block grants					12,998		12,998		B50	12,998	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	108,559	0	108,559	0		108,559	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CLARION						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		296,350					296,350		C46	296,350	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	5,934	2,999	5,236	4,704			18,873		C89	18,873	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	5,934	299,349	5,236	4,704	0	0	315,223	0		315,223	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	26,165						26,165			26,165	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	26,165	0	0	0	0	0	26,165	0		26,165	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	32,099	299,349	5,236	4,704	108,559	0	449,947	0		449,947	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	742,520	A91	742,520	73				
74	Sewer							0	646,291	A8Ø	646,291	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport	117,526						117,526		AØ1	117,526	78				
79	Landfill/garbage							0	86,303	A81	86,303	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CLARION						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit	8,409						8,409		A94	8,409	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	64,436	A80	64,436	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	8,425						8,425		A89	8,425	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	41,142						41,142		A89	41,142	92				
93	Ambulance charges	91,893						91,893		A89	91,893	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	20,832						20,832		A03	20,832	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	46,050						46,050		A61	46,050	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	334,277	0	0	0	0	0	334,277	1,539,550		1,873,827	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				15,891			15,891		U01	15,891	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	11,482				5,000		16,482		U99	16,482	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise						2,408	2,408		U11	2,408	110				
111	Fines							0		U30	0	111				
112	Internal service charges		35,866					35,866		NR	35,866	112				
113	Other miscellaneous - Specify	31,054	95					31,149	288		31,437	113				
114	Interest Refund			13,335				13,335			13,335	114				
115	Franchise Fees	15,872						15,872			15,872	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	58,408	35,961	13,335	0	5,000	2,408	115,112	288		115,400	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CLARION						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,126,585	894,441	546,695	444,076	221,307	2,408	3,235,512	1,539,838		4,775,350	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)			52,206				52,206	65,929	NR	118,135	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	239,552			21,270			260,822	133,775		394,597	127				
128	Internal TIF loans and transfers in				151,355			151,355	60,000		211,355	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	239,552	0	52,206	172,625	0	0	464,383	259,704		724,087	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,366,137	894,441	598,901	616,701	221,307	2,408	3,699,895	1,799,542		5,499,437	132				
133												133				
134	Beginning fund balance July 1, 2014	-49,614	769,625	2,329,100	116,284	132,320	67,548	3,365,263	1,177,839		4,543,102	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,316,523	1,664,066	2,928,001	732,985	353,627	69,956	7,065,158	2,977,381		10,042,539	136				
137												137				
138												138				
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF CLARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	351,715	123,035					474,750		E62	474,750	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	43,298	4,483					47,781		E24	47,781	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	178,886	52,921					231,807		E32	231,807	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation		35,625					35,625		E89	35,625	27
28	Purchase of land and equipment		23,296					23,296		G89	23,296	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	573,899	239,360	0	0	0	0	813,259			813,259	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF CLARION						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		220,929					220,929		E44	220,929	42
43	Purchase of land and equipment		24,265					24,265		G44	24,265	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		46,440					46,440		E44	46,440	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		10,994					10,994		E44	10,994	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	129,570	2,075					131,645		E01	131,645	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	11,548	1,348					12,896		E89	12,896	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	141,118	306,051	0	0	0	0	447,169			447,169	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF CLARION							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation		2,750					2,750		E32	2,750	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	2,750	0	0	0	0	2,750			2,750	103
104												104
105												105
106												106
107												107
108												108
109												109
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119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CLARION						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	143,657	23,296					166,953		E52	166,953	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	7,341	20,694					28,035		E61	28,035	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	79,178	30,917					110,095		E61	110,095	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	6,342	173					6,515		E03	6,515	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	236,518	75,080	0	0	0	0	311,598			311,598	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation							0		E89	0	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction			1,562,314				1,562,314		F50	1,562,314	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation			3,885				3,885		E89	3,885	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates			40,000				40,000		E89	40,000	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	1,606,199	0	0	0	1,606,199			1,606,199	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF CLARION						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation		1,628					1,628		E23	1,628	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	13,126						13,126		E89	13,126	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	8,165						8,165		E25	8,165	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	3,579	27,084					30,663		E31	30,663	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	70,688						70,688		E89	70,688	171
172	Other general government — Current operation	100,852	3,352	500		0		104,704		E89	104,704	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	196,410	32,064	500	0	0	0	228,974			228,974	176
177	<b>Section G — DEBT SERVICE</b>			307,917	555,615			863,532			863,532	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	307,917	555,615	0	0	863,532			863,532	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	CDBG Housing Rehabilitation					7,923		7,923			7,923	184
185	Airport Project					135,339		135,339			135,339	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	143,262	0	143,262			143,262	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190	Traffic Signal Upgrade			13,865		95,535		109,400			109,400	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	13,865	0	95,535	0	109,400			109,400	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	13,865	0	238,797	0	252,662			252,662	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,147,945	655,305	1,928,481	555,615	238,797	0	4,526,143			4,526,143	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CLARION					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								516,790	E91	516,790	198
199	Purchase of land and equipment							3,045	G91		3,045	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							406,859	E80		406,859	201
202	Purchase of land and equipment							380	G80		380	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							90,252	E81		90,252	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF CLARION						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								269,835		269,835	242
243	Enterprise Capital Projects								270,474		270,474	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246	Internal Service- CPFG/WCED								8,085		8,085	246
247	Internal Service-Aquatic								594		594	247
248	Internal Service-Legal/Consult/Publish								11,420		11,420	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								1,577,734		1,577,734	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	1,147,945	655,305	1,928,481	555,615	238,797	0	4,526,143	1,577,734		6,103,877	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out		174,748			86,074		260,822	133,775		394,597	255
256	Internal TIF loans/repayments and transfers out			211,355				211,355			211,355	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	174,748	211,355	0	86,074	0	472,177	133,775		605,952	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	1,147,945	830,053	2,139,836	555,615	324,871	0	4,998,320	1,711,509		6,709,829	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>						69,956	69,956			69,956	263
264	<b>Restricted</b>		834,013	788,165	177,370	28,756		1,828,304			1,828,304	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>	85,472						85,472			85,472	266
267	<b>Unassigned</b>	83,106						83,106			83,106	267
268	<b>Total Governmental</b>	168,578	834,013	788,165	177,370	28,756	69,956	2,066,838			2,066,838	268
269	<b>Proprietary</b>								1,265,872		1,265,872	269
270	<b>Total ending fund balance June 30, 2015</b>	168,578	834,013	788,165	177,370	28,756	69,956	2,066,838	1,265,872		3,332,710	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	1,316,523	1,664,066	2,928,001	732,985	353,627	69,956	7,065,158	2,977,381		10,042,539	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CLARION

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

1,074,684

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 367,000	29U \$	39U \$ 130,000	49U \$	49U \$	49U \$ 237,000	49U \$	191 \$ 3,775
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 988,000	29U	39U 120,000	49U	49U 868,000	49U	49U	189 20,537
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. GO Bonds	19U 5,088,272		39U 492,899	49U 4,595,373		49U	49U	181,834
Spec Assmt	19U	29U	39U	49U	49U	49U	49U	189
10. Street Imprv	19U 15,000		39U 15,000			49U	49U	728
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	6,458,272	0	757,899	4,595,373	868,000	237,000	0	206,874

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$ 0

Outstanding as of JUNE 30, 2015

64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

120,308,739

x .05 = \$

6,015,437

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset

Bond and interest funds (a)

Bond construction funds (b)

Pension/retirement funds (c)

all other funds funds (d)

Total (e)

Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.

W01 \$ 0

W31 \$ 0

W61 0 3,332,710

3,332,710

REMARKS

V98

Continued on next page

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